

SKAGIT COUNTY BOARD OF EQUALIZATION ORDER
ASSESSMENT YEAR 2024 – TAX YEAR 2025

March 13, 2025

Tax Advisors, PLLC
203 SE Park Plaza Drive, Suite 230
Vancouver, WA 98684

PETITIONER: Gregory Damico/Beau Walsh
PETITION NO: 24-340
PARCEL NO: P32027

<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>	
LAND	\$ 1,266,700	\$	1,266,700
IMPROVEMENTS	\$ 3,850,200	\$	3,850,200
TOTAL	\$ 5,116,900	\$	5,116,900

The petitioner's representative was present at the March 4, 2025, hearing.

This property is described as a commercial property situated on 1.9 acres located at 3502 K Avenue, Anacortes, Skagit County, Washington. The appellant cites, post Covid there have been issues maintaining staff. The cost versus income is unrelatable. The property is having poor performance. Historically 2017 to 2020 the property operated stable. As we come into 2021 - 2023 expenses have risen dramatically. We feel the income approach is the best approach for this property.

The Assessor, represented by Deputy Assessor Andrew Corcoran, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. The Assessor requests the board sustain the current evaluation.

BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. In this case, the petitioner did not submit sufficient evidence to support a reduction. Therefore, the Board finds that the petitioner has failed to overcome the evidentiary standard necessary to overrule the assessor.

Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

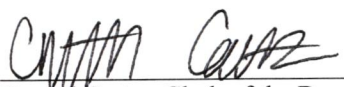
Skagit County Board of Equalization

Dated:



Rich Holtrop, Chair

Mailed:



Crystal Carter, Clerk of the Board

NOTICE: This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. Box 40915, Olympia, Washington 98504-0915, within thirty days of the date of mailing this order. The notice of appeal form is available from the Skagit County Assessor, the Skagit County Board of Equalization Office, or the State Board of Tax Appeals and online at: bta.state.wa.us